

CITY OF BELLEVILLE

Belleville, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2019

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas 67661

CITY OF BELLEVILLE

For the Year Ended December 31, 2019

City Council

Doane Sells
Don Danielson
Tiffany Hansen

Kelly Collard
Catherine Derowitsch
Adam Robertson

Kim Lapo
Adam Anderson
Russell Piroutek
Lisa Noland

Mayor
City Manager
Clerk
Treasurer

CITY OF BELLEVILLE
Belleville, Kansas

For the Year Ended December 31, 2019

TABLE OF CONTENTS

		<u>Page Numbers</u>
	Independent Auditor's Report	1-2
	<u>FINANCIAL SECTION</u>	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	3-4
	Notes to the Financial Statement	5-11
	<u>REGULATORY–REQUIRED SUPPLEMENTARY INFORMATION</u>	
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis	12
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
	<u>General Fund</u>	
2-1	General Operating Fund	13-15
	<u>Special Purpose Funds</u>	
2-2	Library Fund	16
2-3	Recreation Fund	17
2-4	Special Highway Fund	18
2-5	Special Fire Equipment Fund	19
2-6	Special Park & Recreation Fund	20
2-7	Employee Benefit Fund	21
2-8	Health Insurance Fund	22
2-9	Convention & Tourism Fund	23
2-10	Travel Information Center Fund	24
2-11	Community Center Fund	25
2-12	Rocky Pond Fund	26
2-13	Equipment Reserve Fund	27
2-14	Swimming Pool Principal & Interest Fund	28
	<u>Capital Projects Funds</u>	
2-15	City Capital Improvement Fund	29
2-16	Airport Capital Improvements Fund	30
2-17	CDBG Water Project Fund	31
	<u>Business Funds</u>	
2-18	Electric Utility Operating Fund	32-33
2-19	Electric Utility Repair & Extension Fund	34
2-20	Gas Utility Operating Fund	35
2-21	Gas Utility Repair & Extension Fund	36
2-22	Water Utility Operating Fund	37
2-23	Water Utility Repair & Extension Fund	38
2-24	Sewer Utility Operating Fund	39

CITY OF BELLEVILLE
Belleville, Kansas

For the Year Ended December 31, 2019

TABLE OF CONTENTS (Cont.)

		<u>Page Numbers</u>
	<u>Business Funds (Cont.)</u>	
Schedule 2 (Cont.)		
2-25	Sewer Utility Principal & Interest Reserve Fund	40
2-26	Sewer Utility Repair & Extension Fund	41
2-27	Airport Utility Operating Fund	42
2-28	Landfill Utility Operating Fund	43
Schedule 3	Summary of Receipts and Disbursements – Agency Funds – Regulatory Basis	44



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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Belleville, Kansas
Belleville, KS 66935

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Belleville, Kansas, a Municipality as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Belleville, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Belleville, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Belleville, Kansas, as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matter

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and summary of regulatory basis receipts and disbursements – agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2019 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 supplementary information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,

Mapes & Miller LLP

Certified Public Accountants

November 23, 2020
Phillipsburg, Kansas

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund							
General Operating Fund	\$ 188,310	\$ -	\$ 1,027,348	\$ 953,334	\$ 262,324	\$ 12,594	\$ 274,918
Special Purpose Funds							
Library Fund	-	-	149,010	146,122	2,888	-	2,888
Recreation Fund	6,149	-	28,302	27,544	6,907	48	6,955
Special Highway Fund	107,941	-	59,329	112,664	54,606	-	54,606
Special Fire Equipment Fund	226,532	-	18,727	1,938	243,321	-	243,321
Special Park & Recreation Fund	12,499	-	15,212	14,737	12,974	-	12,974
Employee Benefit Fund	20,386	-	495,403	514,635	1,154	1,852	3,006
Health Insurance Fund	125,692	-	265,065	262,090	128,667	-	128,667
Convention & Tourism Fund	19,154	-	35,590	36,980	17,764	-	17,764
Travel Information Center Fund	51,072	-	-	51,072	-	-	-
Community Center Fund	-	-	50,872	-	50,872	-	50,872
Rocky Pond Fund	217	-	-	-	217	-	217
Equipment Reserve Fund	890,269	-	228,166	377,661	740,774	4,650	745,424
Swimming Pool Principal & Interest Fund	137,892	-	186,070	136,850	187,112	-	187,112
Capital Project Funds							
City Capital Improvement Fund	394,640	-	161,338	294,030	261,948	185,579	447,527
Airport Capital Improvements Fund	25,386	-	-	2,081	23,305	-	23,305
CDBG Water Project Fund	-	-	385,761	600,000	(214,239)	214,239	-
Business Funds							
Electric Utility							
Operating Fund	605,322	-	3,151,591	3,043,495	713,418	5,499	718,917
Repair & Extension Fund	687,921	-	329,916	81,157	936,680	3,254	939,934
Gas Utility							
Operating Fund	812,780	-	1,213,017	1,058,677	967,120	2,136	969,256
Repair & Extension Fund	1,075,000	-	21,000	348,603	747,397	340,800	1,088,197
Water Utility							
Operating Fund	68,852	-	345,035	403,847	10,040	3,935	13,975
Repair & Extension Fund	208,785	51,137	132,000	333,163	58,759	58,191	116,950

The notes to the financial statement are an integral part of this statement.

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds (Cont.)							
Sewer Utility							
Operating Fund	\$ 25,361	\$ -	\$ 340,212	\$ 317,045	\$ 48,528	\$ 5,187	\$ 53,715
Principal & Interest Reserve Fund	57,297	-	109,877	109,877	57,297	-	57,297
Repair & Extension Fund	161,506	-	50,000	22,642	188,864	-	188,864
Airport Utility							
Operating Fund	6,281	-	10,834	11,674	5,441	260	5,701
Landfill Utility							
Operating Fund	4,998	-	137,907	129,207	13,698	11,632	25,330
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 5,920,242</u>	<u>\$ 51,137</u>	<u>\$ 8,947,582</u>	<u>\$ 9,391,125</u>	<u>\$ 5,527,836</u>	<u>\$ 849,856</u>	<u>\$ 6,377,692</u>
					Composition of Cash		
					Cash on Hand		\$ 600
					Astra Bank		
					Checking Account		127,377
					Money Market		500,522
					Citizens National Bank		
					Checking Account		2,551,476
					Certificates of Deposit		1,750,000
					New Century Bank		
					CDARS		1,000,000
					Peoples Exchange Bank		
					Certificates of Deposit		500,000
					Total Cash		6,429,975
					Agency Funds Per Schedule 3		(52,283)
					Total Financial Reporting Entity (Excluding Agency Funds)		<u>\$ 6,377,692</u>

The notes to the financial statement are an integral part of this statement.

CITY OF BELLEVILLE
Belleville, Kansas

NOTES TO THE FINANCIAL STATEMENT
December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) FINANCIAL REPORTING ENTITY

The City of Belleville, Kansas is a municipal corporation governed by an elected mayor and an elected five member council. This financial statement presents the City of Belleville, the municipality, and does not include its related municipal entities.

(b) REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the City for the year ended December 31, 2019.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.)

(c) REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

(d) BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year ended December 31, 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, Agency Funds and the following funds:

Special Purpose Funds:
Rocky Pond Fund
Equipment Reserve Fund

Business Funds:

Electric Utility Repair & Extension Fund
Gas Utility Repair & Extension Fund
Water Utility Repair & Extension Fund
Sewer Utility Repair & Extension Fund

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

- A. During the year ended December 31, 2019, fund encumbrance records were not maintained as required by K.S.A. 10-1117, which requires the clerk to maintain a record of each funds' indebtedness and contracts creating a liability against the City.
- B. K.S.A. 9-1402 requires deposits at statutorily authorized financial institutions be secured at the market value, which is equal to 100% of the total deposits at any given time. The deposits at Citizens National Bank were undersecured on January 30, 2019.
- C. No other statutory violations noted for the year ended December 31, 2019.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; savings and loan associations; savings banks that participate in the Certificate of Deposit Account Registry Service (CDARS); Insured Cash Sweeps (ICS); U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2019.

At December 31, 2019, the City's carrying amount of deposits was \$6,429,375 and the bank balance was \$6,511,892. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance \$1,878,992 was covered by federal depository insurance, \$4,632,900 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. DEFINED BENEFIT PENSION PLAN

Plan description. The City of Belleville participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for KPERS and 22.13% for KP&F for the fiscal year ended December 31, 2019. Contributions to the pension plan from the City were \$94,846 for KPERS and \$43,886 for KP&F for the year ended December 31, 2019.

Net Pension Liability – At December 31, 2019, the City's proportionate share of the collective net pension liability reported by KPERS was \$696,842 and \$333,595 for KP&F. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Death and Disability Other Post Employment Benefits.

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

(c) Other Employee Benefits

Vacation

Employees of the City accumulate vacation leave at a rate of eight to fourteen hours per month, depending upon years of service. An employee can carry over to a new year ten days (80 hours) of vacation leave, unless the City Manager has approved additional carry over for that employee. Upon resignation employees are paid for all accumulated vacation leave, at their current wage rate. Upon retirement, employees are paid for all accumulated vacation at their current wage rate. In the case of termination due to cause, no payment will be made for accumulated unused vacation.

Sick leave

Employees of the City accumulate sick leave at a rate of eight hours per month. They may accumulate a maximum of 600 hours sick leave. Upon termination of employment, no sick leave is paid to the employee. Upon retirement, an employee shall be compensated for the accumulated sick leave, up to 600 hours at the current minimum wage per hour. If an employee accumulates over 600 hours of sick leave, at the end of the year, they are paid for the hours over 600, at the current minimum wage per hour.

6. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workman's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 160 participating members and the league itself.

The City continues to carry commercial insurance for all other risks of loss, including commercial property, commercial liability, automobile, linebacker, inland marine, surety bonds, commercial output, law enforcement liability, and airport liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

7. DEFEASANCE OF DEBT

On May 23, 2008, the City defeased the 2005 Electric & Gas Revenue Bond by putting principal and interest in a trust to provide for future debt service payments on the defeased bond. Accordingly, the trust account assets and the liability for the defeased debt is not included in these financial statements. In 2019, the final payment was made. At December 31, 2019, there were no defeased bonds.

8. CAPITAL PROJECTS FUNDS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable to Date
CDBG Water Project	\$ 1,201,142	\$ 1,199,409

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Authority	Amount
General Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	\$ 88,500
Travel Information Center Fund	Community Center Fund	K.S.A. 12-825d	50,872
Electric Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	148,000
Electric Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	67,000
Electric Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	69,000
Electric Utility Operating Fund	Electric Utility Repair & Extension Fund	K.S.A. 12-825d	300,000
Gas Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	44,000
Gas Utility Operating Fund	Employee Benefit Fund	K.S.A. 12-825d	15,000
Gas Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	30,000
Gas Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	67,000
Gas Utility Operating Fund	Gas Utility Repair & Extension Fund	K.S.A. 12-825d	21,000
Water Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	4,800
Water Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	15,000
Water Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	12,000
Water Utility Operating Fund	Water Utility Repair & Extension Fund	K.S.A. 12-825d	132,000
Sewer Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	10,000
Sewer Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	6,000
Sewer Utility Operating Fund	Sewer Utility Principal & Interest Reserve Fund	K.S.A. 12-825d	109,877
Sewer Utility Operating Fund	Sewer Utility Repair & Extension Fund	K.S.A. 12-825d	50,000

10. SUBSEQUENT EVENTS

- a. Management has evaluated events subsequent to year end through the date of this report, and does not believe any other events through the date of this report have occurred, which effect the financial statement as presented. However, on March 11, 2020, the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. On March 13, 2020, a national emergency was declared in the United States concerning the CPVID-19 Outbreak. The economic uncertainties related to the pandemic could have a negative impact on the City but management currently is unable to reasonably determine the effects it may have on the City's financial conditions and operations.

11. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2019 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance 1/1/2019	Additions	Reductions/ Payments	Ending Balance 12/31/2019	Interest/ Service Fees Paid
General Obligation Bond:									
Series 2015	2.00-4.25%	06/15/15	\$ 1,810,000	10/1/2035	\$ 1,610,000	\$ -	\$ 75,000	\$ 1,535,000	\$ 54,550
KDHE Loan:									
KS Water Pollution Control	3.08%	04/23/01	1,643,675	3/1/2024	552,016	-	93,590	458,426	16,287
Total Contractual Indebtedness			<u>\$ 3,453,675</u>		<u>\$ 2,162,016</u>	<u>\$ -</u>	<u>\$ 168,590</u>	<u>\$ 1,993,426</u>	<u>\$ 70,837</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Year	General Obligation Bond		KDHE Loan		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 75,000	\$ 53,050	\$ 96,494	\$ 13,382	\$ 171,494	\$ 66,432
2020	80,000	51,550	99,489	10,387	179,489	61,937
2021	80,000	49,950	102,577	7,299	182,577	57,249
2022	80,000	47,950	105,761	4,116	185,761	52,066
2023	85,000	45,950	54,105	833	139,105	46,783
2024-2028	460,000	188,850	-	-	460,000	188,850
2029-2033	550,000	98,038	-	-	550,000	98,038
2034-2035	125,000	5,313	-	-	125,000	5,313
	<u>\$ 1,535,000</u>	<u>\$ 540,650</u>	<u>\$ 458,426</u>	<u>\$ 36,018</u>	<u>\$ 1,993,426</u>	<u>\$ 576,668</u>

* See Note 7 – Defeasance of Debt

CITY OF BELLEVILLE, KANSAS
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2019

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2019

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General Operating Fund	\$ 1,011,808	\$ -	\$ 1,011,808	\$ 953,334	\$ (58,474)
Special Purpose Funds					
Library Fund	146,600	-	146,600	146,122	(478)
Recreation Fund	31,500	-	31,500	27,544	(3,956)
Special Highway Fund	185,250	-	185,250	112,664	(72,586)
Special Fire Equipment Fund	246,520	-	246,520	1,938	(244,582)
Special Park & Recreation Fund	13,000	9,000	22,000	14,737	(7,263)
Employee Benefit Fund	518,150	-	518,150	514,635	(3,515)
Health Insurance Fund	285,000	-	285,000	262,090	(22,910)
Convention & Tourism Fund	45,000	-	45,000	36,980	(8,020)
Travel Information Center Fund	75,000	-	75,000	51,072	(23,928)
Swimming Pool Principal & Interest Fund	156,050	-	156,050	136,850	(19,200)
Business Funds					
Electric Utility					
Operating Fund	3,420,045	-	3,420,045	3,043,495	(376,550)
Gas Utility					
Operating Fund	1,070,270	-	1,070,270	1,058,677	(11,593)
Water Utility					
Operating Fund	435,325	-	435,325	403,847	(31,478)
Sewer Utility					
Operating Fund	346,622	-	346,622	317,045	(29,577)
Principal & Interest Reserve Fund	109,877	-	109,877	109,877	-
Airport Utility					
Operating Fund	16,850	-	16,850	11,674	(5,176)
Landfill Utility					
Operating Fund	130,000	-	130,000	129,207	(793)

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
Page 1 of 3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 334,235	\$ 354,641	\$ (20,406)
Delinquent Tax	13,138	2,500	10,638
Motor Vehicle Tax	79,801	51,892	27,909
Recreational Vehicle Tax	729	430	299
16/20M Vehicle Tax	2,163	2,299	(136)
Commercial Vehicle Tax	3,079	2,236	843
Watercraft Tax	181	175	6
Neighborhood Revitalization Rebate	(19,552)	(18,525)	(1,027)
Local Alcoholic Liquor Tax	4,533	5,107	(574)
Licenses, Permits, and Franchise Tax	41,836	28,000	13,836
Charges for Services	38,057	34,000	4,057
Retail Sales Tax	160,669	153,000	7,669
Court Fines & Fees	45,870	12,000	33,870
Interest on Idle Funds	76,372	20,000	56,372
Use of Money & Property	1,845	1,000	845
Miscellaneous Receipts	427	3,000	(2,573)
VIN Revenues	6,820	8,000	(1,180)
Donations	-	2,000	(2,000)
Payment for House Demo	8,395	7,500	895
Fire Contracts	-	5,200	(5,200)
Sale of Cemetary Lots	2,100	1,200	900
Sale of Surplus Property	2,275	1,000	1,275
Reimbursed Expenses	27,575	-	27,575
Incoming Transfers			
Electric Utility Operating Fund	148,000	148,000	-
Gas Utility Operating Fund	44,000	44,000	-
Water Utility Operating Fund	4,800	4,800	-
Total Receipts	1,027,348	\$ 873,455	\$ 153,893
EXPENDITURES			
Finance & Administration			
Personal Services	6,000	\$ 6,000	\$ -
Contractual Services	49,215	51,050	(1,835)
Commodities	5,436	6,050	(614)
Capital Outlay	17,161	6,800	10,361
Election Expense	1,646	2,500	(854)
Total Finance & Administration	79,458	72,400	7,058
Municipal Court			
Personal Services	6,000	6,000	-
Contractual	5,540	4,250	1,290
Commodities	4,092	3,100	992
Total Municipal Court	15,632	13,350	2,282

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
Page 2 of 3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Law Enforcement			
Personal Services	\$ 204,254	\$ 210,900	\$ (6,646)
Contractual Services	14,681	19,663	(4,982)
Commodities	30,300	32,100	(1,800)
Capital Outlay	7,630	8,500	(870)
Remittance to Other Agencies	46,449	50,700	(4,251)
Total Law Enforcement	<u>303,314</u>	<u>321,863</u>	<u>(18,549)</u>
Fire Protection			
Personal Services	7,663	8,500	(837)
Contractual Services	11,834	12,950	(1,116)
Commodities	11,609	13,100	(1,491)
Capital Outlay	-	2,000	(2,000)
Total Fire Protection	<u>31,106</u>	<u>36,550</u>	<u>(5,444)</u>
Street Maintenance			
Personal Services	56,873	61,000	(4,127)
Contractual Services	26,990	39,250	(12,260)
Commodities	134,427	135,700	(1,273)
Capital Outlay	9,590	16,500	(6,910)
Total Street Maintenance	<u>227,880</u>	<u>252,450</u>	<u>(24,570)</u>
Park Maintenance			
Personal Services	48,439	53,500	(5,061)
Contractual Services	1,664	1,950	(286)
Commodities	17,509	14,500	3,009
Capital Outlay	2,928	12,000	(9,072)
Total Park Maintenance	<u>70,540</u>	<u>81,950</u>	<u>(11,410)</u>
Cemetery Maintenance			
Personal Services	36,689	35,825	864
Contractual Services	217	120	97
Commodities	5,524	6,000	(476)
Total Cemetery Maintenance	<u>42,430</u>	<u>41,945</u>	<u>485</u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
Page 3 of 3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Swimming Pool			
Personal Services	\$ 44,237	\$ 44,000	\$ 237
Contractual Services	3,775	10,000	(6,225)
Commodities	20,462	20,800	(338)
Capital Outlay	-	2,000	(2,000)
	<u>68,474</u>	<u>76,800</u>	<u>(8,326)</u>
Total Swimming Pool			
	<u>26,000</u>	<u>26,000</u>	<u>-</u>
Economic Development			
	<u>88,500</u>	<u>88,500</u>	<u>-</u>
Outgoing Transfer			
Equipment Reserve Fund			
	<u>953,334</u>	<u>\$ 1,011,808</u>	<u>\$ (58,474)</u>
Total Expenditures			
	<u>74,014</u>		
Receipts Over (Under) Expenditures			
	<u>188,310</u>		
UNENCUMBERED CASH, January 1, 2019			
	<u>\$ 262,324</u>		
UNENCUMBERED CASH, December 31, 2019			

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

LIBRARY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 123,744	\$ 131,312	\$ (7,568)
Delinquent Tax	4,066	2,500	1,566
Motor Vehicle Tax	24,605	16,057	8,548
Recreational Vehicle Tax	226	133	93
16/20M Vehicle Tax	600	711	(111)
Commercial Vehicle Tax	953	692	261
Watercraft Tax	56	54	2
Neighborhood Revitalization Rebate	(7,240)	(6,859)	(381)
Donations	2,000	2,000	-
Total Receipts	<u>149,010</u>	<u>\$ 146,600</u>	<u>\$ 2,410</u>
EXPENDITURES			
Appropriations	144,122	\$ 144,600	\$ (478)
Grant Funds	2,000	2,000	-
Total Expenditures	<u>146,122</u>	<u>\$ 146,600</u>	<u>\$ (478)</u>
Receipts Over (Under) Expenditures	2,888		
UNENCUMBERED CASH, January 1, 2019	<u>-</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 2,888</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

RECREATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 19,478	\$ 20,669	\$ (1,191)
Delinquent Tax	553	400	153
Motor Vehicle Tax	1,463	1,972	(509)
Recreational Vehicle Tax	11	16	(5)
16/20M Vehicle Tax	88	87	1
Commercial Vehicle Tax	13	85	(72)
Watercraft Tax	7	7	-
Ball Fees/Sponsor Fees	6,689	8,000	(1,311)
Total Receipts	<u>28,302</u>	<u>\$ 31,236</u>	<u>\$ (2,934)</u>
EXPENDITURES			
Personal Services	17,054	\$ 17,300	\$ (246)
Contractual Services	2,515	3,200	(685)
Commodities	4,475	7,500	(3,025)
Capital Outlay	3,500	3,500	-
Total Expenditures	<u>27,544</u>	<u>\$ 31,500</u>	<u>\$ (3,956)</u>
Receipts Over (Under) Expenditures	758		
UNENCUMBERED CASH, January 1, 2019	<u>6,149</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 6,907</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

SPECIAL HIGHWAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special Highway Tax	\$ 51,792	\$ 51,350	\$ 442
Reimbursed Expenses	<u>7,537</u>	<u>-</u>	<u>7,537</u>
Total Receipts	<u>59,329</u>	<u>\$ 51,350</u>	<u>\$ 7,979</u>
EXPENDITURES			
Personal Services	33,471	\$ 30,150	\$ 3,321
Contractual Services	69	100	(31)
Commodities	73,390	-	73,390
Capital Outlay	<u>5,734</u>	<u>155,000</u>	<u>(149,266)</u>
Total Expenditures	<u>112,664</u>	<u>\$ 185,250</u>	<u>\$ (72,586)</u>
Receipts Over (Under) Expenditures	(53,335)		
UNENCUMBERED CASH, January 1, 2019	<u>107,941</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 54,606</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

SPECIAL FIRE EQUIPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 14,095	\$ 14,954	\$ (859)
Delinquent Tax	536	500	36
Motor Vehicle Tax	3,253	2,091	1,162
Recreational Vehicle Tax	30	17	13
16/20M Vehicle Tax	80	93	(13)
Commercial Vehicle Tax	125	90	35
Watercraft Tax	7	7	-
Neighborhood Revitalization Rebate	(824)	(781)	(43)
Reimbursed Expenses	<u>1,425</u>	<u>-</u>	<u>1,425</u>
Total Receipts	<u>18,727</u>	<u>\$ 16,971</u>	<u>\$ 1,756</u>
EXPENDITURES			
Capital Outlay	<u>1,938</u>	<u>\$ 246,520</u>	<u>\$ (244,582)</u>
Receipts Over (Under) Expenditures	16,789		
UNENCUMBERED CASH, January 1, 2019	<u>226,532</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 243,321</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

SPECIAL PARK & RECREATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local Alcoholic Liquor Tax	\$ 4,533	\$ 5,107	\$ (574)
Donations	1,679	-	1,679
Grants	9,000	-	9,000
	<u>15,212</u>	<u>\$ 5,107</u>	<u>\$ 10,105</u>
EXPENDITURES			
Capital Outlay	11,985	\$ 13,000	\$ (1,015)
Commodities	2,752	-	2,752
	<u>14,737</u>	<u>13,000</u>	<u>1,737</u>
Legal Budget			
Adjustment for Qualifying Budget Credits			
Grants	-	9,000	(9,000)
	<u>14,737</u>	<u>\$ 22,000</u>	<u>\$ (7,263)</u>
Total Expenditures			
	<u>14,737</u>	<u>\$ 22,000</u>	<u>\$ (7,263)</u>
Receipts Over (Under) Expenditures	475		
UNENCUMBERED CASH, January 1, 2019	<u>12,499</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 12,974</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

EMPLOYEE BENEFIT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 157,553	\$ 167,177	\$ (9,624)
Delinquent Tax	5,640	2,500	3,140
Motor Vehicle Tax	33,664	21,246	12,418
Recreational Vehicle Tax	310	176	134
16/20M Vehicle Tax	854	941	(87)
Commercial Vehicle Tax	1,277	916	361
Watercraft Tax	74	72	2
Neighborhood Revitalization	(9,217)	(8,628)	(589)
Employee Contributions	161,997	165,500	(3,503)
Interfund Reimbursements	128,251	137,000	(8,749)
Incoming Transfers			
Gas Utility Operating Fund	15,000	-	15,000
	<u>495,403</u>	<u>\$ 486,900</u>	<u>\$ 8,503</u>
Total Receipts			
EXPENDITURES			
Social Security & Medicare	189,079	\$ 198,750	\$ (9,671)
KPERS	220,870	220,000	870
Group Health Insurance	84,900	80,000	4,900
Workman's Compensation	18,487	18,000	487
Unemployment	1,299	1,400	(101)
	<u>514,635</u>	<u>\$ 518,150</u>	<u>\$ (3,515)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(19,232)		
UNENCUMBERED CASH, January 1, 2019	<u>20,386</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 1,154</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

HEALTH INSURANCE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Employee Contributions	\$ 16,755	\$ 25,000	\$ (8,245)
Interfund Reimbursements	<u>248,310</u>	<u>260,000</u>	<u>(11,690)</u>
Total Receipts	<u>265,065</u>	<u>\$ 285,000</u>	<u>\$ (19,935)</u>
EXPENDITURES			
Remittance to Other Agencies	<u>262,090</u>	<u>\$ 285,000</u>	<u>\$ (22,910)</u>
Receipts Over (Under) Expenditures	2,975		
UNENCUMBERED CASH, January 1, 2019	<u>125,692</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 128,667</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

CONVENTION & TOURISM FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Local Transient Guest Tax	<u>\$ 35,590</u>	<u>\$ 30,000</u>	<u>\$ 5,590</u>
EXPENDITURES			
Remittance to Other Agencies	<u>36,980</u>	<u>\$ 45,000</u>	<u>\$ (8,020)</u>
Receipts Over (Under) Expenditures	(1,390)		
UNENCUMBERED CASH, January 1, 2019	<u>19,154</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 17,764</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

TRAVEL INFORMATION CENTER FUND

	Actual	Budget	Variance Over (Under)
	<u> </u>	<u> </u>	<u> </u>
RECEIPTS	\$ -	\$ -	\$ -
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES			
Commodities	200	\$ -	\$ 200
Capital Improvements	-	75,000	(75,000)
Outgoing Transfer			
Community Center Fund	<u>50,872</u>	<u>-</u>	<u>50,872</u>
Total Expenditures	<u>51,072</u>	<u>\$ 75,000</u>	<u>\$ (23,928)</u>
Receipts Over (Under) Expenditures	(51,072)		
UNENCUMBERED CASH, January 1, 2019	<u>51,072</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ -</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2019

COMMUNITY CENTER FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Travel Information Center Fund	<u>\$ 50,872</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	50,872
UNENCUMBERED CASH, January 1, 2019	<u>-</u>
UNENCUMBERED CASH, December 31, 2019	<u><u>\$ 50,872</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2019

ROCKY POND FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, January 1, 2019	<u>217</u>
UNENCUMBERED CASH, December 31, 2019	<u><u>\$ 217</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2019

EQUIPMENT RESERVE FUND

	Actual
RECEIPTS	
Sale of Surplus Property	\$ 17,666
Incoming Transfers	
General Operating Fund	88,500
Electric Utility Operating Fund	67,000
Gas Utility Operating Fund	30,000
Water Utility Operating Fund	15,000
Sewer Utility Operating Fund	10,000
Total Receipts	228,166
EXPENDITURES	
Capital Outlay	377,661
Receipts Over (Under) Expenditures	(149,495)
UNENCUMBERED CASH, January 1, 2019	890,269
UNENCUMBERED CASH, December 31, 2019	\$ 740,774

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

SWIMMING POOL PRINCIPAL & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
City Sales Tax	\$ 186,070	\$ 165,000	\$ 21,070
EXPENDITURES			
Principal Payments	75,000	\$ 75,000	\$ -
Interest Payments	54,550	54,550	-
Capital Outlay	7,300	26,500	(19,200)
Total Expenditures	136,850	\$ 156,050	\$ (19,200)
Receipts Over (Under) Expenditures	49,220		
UNENCUMBERED CASH, January 1, 2019	137,892		
UNENCUMBERED CASH, December 31, 2019	\$ 187,112		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2019

CITY CAPITAL IMPROVEMENT FUND

	Actual
RECEIPTS	
Grants	\$ 6,600
Reimbursed Expense	738
Incoming Transfers	
Electric Utility Operating Fund	69,000
Gas Utility Operating Fund	67,000
Water Utility Operating Fund	12,000
Sewer Utility Operating Fund	6,000
Total Receipts	161,338
EXPENDITURES	
Contractual Services	1,110
Capital Outlay	112,895
CDBG Water Project	180,025
Total Expenditures	294,030
Receipts Over (Under) Expenditures	(132,692)
UNENCUMBERED CASH, January 1, 2019	394,640
UNENCUMBERED CASH, December 31, 2019	\$ 261,948

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2019

AIRPORT CAPITAL IMPROVEMENTS FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	
Capital Outlay	<u>2,081</u>
Receipts Over (Under) Expenditures	(2,081)
UNENCUMBERED CASH, January 1, 2019	<u>25,386</u>
UNENCUMBERED CASH, December 31, 2019	<u><u>\$ 23,305</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-17

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2019

CDBG WATER PROJECT FUND

	<u>Actual</u>
RECEIPTS	
State Grants	<u>\$ 385,761</u>
EXPENDITURES	
Contractual Services	20,000
Capital Outlay	<u>580,000</u>
Total Expenditures	<u>600,000</u>
Receipts Over (Under) Expenditures	(214,239)
UNENCUMBERED CASH, January 1, 2019	<u>-</u>
UNENCUMBERED CASH, December 31, 2019	<u><u>\$ (214,239)</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-18
Page 1 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2019

ELECTRIC UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 21,423	\$ 20,500	\$ 923
Fines & Penalties	22,495	21,000	1,495
Capacity Payments	336,000	336,000	-
Reimbursements	238	5,000	(4,762)
Miscellaneous Receipts	2,146	1,000	1,146
Generation Payment	739	5,000	(4,261)
Generation Reimbursement	5,448	10,000	(4,552)
Electric Sales Receipts	2,763,102	2,950,000	(186,898)
Total Receipts	<u>3,151,591</u>	<u>\$ 3,348,500</u>	<u>\$ (196,909)</u>
EXPENDITURES			
Electric Administration			
Personal Services	156,331	\$ 165,475	\$ (9,144)
Contractual Services	1,572,712	1,776,050	(203,338)
Commodities	1,696	2,500	(804)
Capital Outlay	5,392	6,200	(808)
Refunds	417	-	417
Total Electric Administration	<u>1,736,548</u>	<u>1,950,225</u>	<u>(213,677)</u>
Electric Production			
Personal Services	181,174	169,520	11,654
Contractual Services	75,984	162,750	(86,766)
Commodities	20,643	38,100	(17,457)
Total Electric Production	<u>277,801</u>	<u>370,370</u>	<u>(92,569)</u>
Electric Distribution			
Personal Services	323,563	336,165	(12,602)
Contractual Services	32,746	70,285	(37,539)
Commodities	88,837	109,000	(20,163)
Total Electric Distribution	<u>445,146</u>	<u>515,450</u>	<u>(70,304)</u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-18
Page 2 of 2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

ELECTRIC UTILITY OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
General Operating Fund	\$ 148,000	\$ 148,000	\$ -
Equipment Reserve Fund	67,000	67,000	-
City Capital Improvement Fund	69,000	69,000	-
Electric Utility Repair & Extension Fund	300,000	300,000	-
	<u>584,000</u>	<u>584,000</u>	<u>-</u>
Total Outgoing Transfers			
	<u>584,000</u>	<u>584,000</u>	<u>-</u>
Total Expenditures	<u>3,043,495</u>	<u>\$ 3,420,045</u>	<u>\$ (376,550)</u>
Receipts Over (Under) Expenditures	108,096		
UNENCUMBERED CASH, January 1, 2019	<u>605,322</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 713,418</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended December 31, 2019

ELECTRIC UTILITY REPAIR & EXTENSION FUND

	Actual
RECEIPTS	
Reimbursements	\$ 29,916
Incoming Transfer	
Electric Utility Operating Fund	300,000
Total Receipts	329,916
EXPENDITURES	
Line Upgrades or Extension	7,200
Contractual Services	164
Capital Outlay	71,768
Highway Lighting	2,025
Total Expenditures	81,157
Receipts Over (Under) Expenditures	248,759
UNENCUMBERED CASH, January 1, 2019	687,921
UNENCUMBERED CASH, December 31, 2019	\$ 936,680

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-20

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

GAS UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Connection Fee	\$ -	\$ 500	\$ (500)
Charges for Services	1,212,706	1,050,000	162,706
Reimbursed Expenses	311	-	311
Total Receipts	<u>1,213,017</u>	<u>\$ 1,050,500</u>	<u>\$ 162,517</u>
EXPENDITURES			
Gas Administration			
Personal Services	72,980	\$ 71,900	\$ 1,080
Contractual Services	24,824	23,750	1,074
Commodities	1,116	2,500	(1,384)
Capital Outlay	5,392	6,200	(808)
Total Gas Administration	<u>104,312</u>	<u>104,350</u>	<u>(38)</u>
Gas Distribution			
Personal Services	155,020	148,220	6,800
Contractual Services	595,850	625,200	(29,350)
Commodities	26,495	30,500	(4,005)
Total Gas Distribution	<u>777,365</u>	<u>803,920</u>	<u>(26,555)</u>
Outgoing Transfers			
General Operating Fund	44,000	44,000	-
Employee Benefit Fund	15,000	-	15,000
Travel Information Center Fund	-	30,000	(30,000)
Equipment Reserve Fund	30,000	-	30,000
City Capital Improvement Fund	67,000	67,000	-
Gas Utility Repair & Extension Fund	21,000	21,000	-
Total Outgoing Transfers	<u>177,000</u>	<u>162,000</u>	<u>15,000</u>
Total Expenditures	<u>1,058,677</u>	<u>\$ 1,070,270</u>	<u>\$ (11,593)</u>
Receipts Over (Under) Expenditures	154,340		
UNENCUMBERED CASH, January 1, 2019	<u>812,780</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 967,120</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2019

GAS UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Gas Utility Operating Fund	<u>\$ 21,000</u>
EXPENDITURES	
Capital Outlay	<u>348,603</u>
Receipts Over (Under) Expenditures	(327,603)
UNENCUMBERED CASH, January 1, 2019	<u>1,075,000</u>
UNENCUMBERED CASH, December 31, 2019	<u><u>\$ 747,397</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2019

WATER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 304,182	\$ 354,000	\$ (49,818)
Miscellaneous Receipts	1,636	-	1,636
Bulk Tank Sales	6,250	-	6,250
Connection Fee	8,395	8,500	(105)
Default/Disconnect Fee	24,572	25,000	(428)
	<u>345,035</u>	<u>\$ 387,500</u>	<u>\$ (42,465)</u>
Total Receipts			
EXPENDITURES			
Administration			
Personal Services	54,485	\$ 51,225	\$ 3,260
Contractual Services	13,864	23,950	(10,086)
Commodities	853	1,500	(647)
Capital Outlay	4,123	6,200	(2,077)
	<u>73,325</u>	<u>82,875</u>	<u>(9,550)</u>
Total Administration			
Production & Distribution			
Personal Services	88,494	91,000	(2,506)
Contractual Services	33,326	44,250	(10,924)
Commodities	44,902	53,400	(8,498)
	<u>166,722</u>	<u>188,650</u>	<u>(21,928)</u>
Total Production & Distribution			
Outgoing Transfers			
General Operating Fund	4,800	4,800	-
Equipment Reserve Fund	15,000	15,000	-
City Capital Improvement Fund	12,000	12,000	-
Water Utility Repair & Extension Fund	132,000	132,000	-
	<u>163,800</u>	<u>163,800</u>	<u>-</u>
Total Outgoing Transfers			
Total Expenditures	<u>403,847</u>	<u>\$ 435,325</u>	<u>\$ (31,478)</u>
Receipts Over (Under) Expenditures	(58,812)		
UNENCUMBERED CASH, January 1, 2019	<u>68,852</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 10,040</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-23

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2019

WATER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Water Utility Operating Fund	<u>\$ 132,000</u>
EXPENDITURES	
Contractual Services	24,192
Capital Outlay	<u>308,971</u>
Total Expenditures	<u>333,163</u>
Receipts Over (Under) Expenditures	(201,163)
UNENCUMBERED CASH, January 1, 2019	208,785
Prior Year Cancelled Encumbrances	<u>51,137</u>
UNENCUMBERED CASH, December 31, 2019	<u><u>\$ 58,759</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2019

SEWER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 340,212	\$ 344,000	\$ (3,788)
Utility Connect Fee	-	100	(100)
Total Receipts	<u>340,212</u>	<u>\$ 344,100</u>	<u>\$ (3,888)</u>
EXPENDITURES			
Personal Services	62,600	\$ 63,945	\$ (1,345)
Contractual Services	57,237	63,600	(6,363)
Commodities	18,331	40,200	(21,869)
Capital Outlay	3,000	3,000	-
Outgoing Transfers			
Equipment Reserve Fund	10,000	10,000	-
City Capital Improvement Fund	6,000	6,000	-
Sewer Utility Principal & Interest Reserve Fund	109,877	109,877	-
Sewer Utility Repair & Extension Fund	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>317,045</u>	<u>\$ 346,622</u>	<u>\$ (29,577)</u>
Receipts Over (Under) Expenditures	23,167		
UNENCUMBERED CASH, January 1, 2019	<u>25,361</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 48,528</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-25

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2019

SEWER UTILITY PRINCIPAL & INTEREST RESERVE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Sewer Utility Operating Fund	\$ 109,877	\$ 109,877	\$ -
EXPENDITURES			
Principal Payments	93,590	\$ 93,589	\$ 1
Interest Payments	14,965	14,965	-
Service Fee	1,322	1,323	(1)
Total Expenditures	109,877	\$ 109,877	\$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2019	57,297		
UNENCUMBERED CASH, December 31, 2019	\$ 57,297		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2019

SEWER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Sewer Utility Operating Fund	<u>\$ 50,000</u>
EXPENDITURES	
Capital Outlay	<u> 22,642</u>
Receipts Over (Under) Expenditures	27,358
UNENCUMBERED CASH, January 1, 2019	<u> 161,506</u>
UNENCUMBERED CASH, December 31, 2019	<u><u>\$ 188,864</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-27

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

AIRPORT UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Aviation Gas Sales	\$ 5,728	\$ 10,000	\$ (4,272)
Hanger & Land Rent	5,025	4,250	775
Reimbursed Expense	<u>81</u>	<u>-</u>	<u>81</u>
Total Receipts	<u>10,834</u>	<u>\$ 14,250</u>	<u>\$ (3,416)</u>
EXPENDITURES			
Contractual Services	4,022	\$ 5,350	\$ (1,328)
Commodities	<u>7,652</u>	<u>11,500</u>	<u>(3,848)</u>
Total Expenditures	<u>11,674</u>	<u>\$ 16,850</u>	<u>\$ (5,176)</u>
Receipts Over (Under) Expenditures	(840)		
UNENCUMBERED CASH, January 1, 2019	<u>6,281</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 5,441</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2019

LANDFILL UTILITY OPERATING FUND

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
RECEIPTS			
Landfill Use Charge	<u>\$ 137,907</u>	<u>\$ 130,000</u>	<u>\$ 7,907</u>
EXPENDITURES			
Contractual Services	<u>129,207</u>	<u>\$ 130,000</u>	<u>\$ (793)</u>
Receipts Over (Under) Expenditures	8,700		
UNENCUMBERED CASH, January 1, 2019	<u>4,998</u>		
UNENCUMBERED CASH, December 31, 2019	<u>\$ 13,698</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2019

AGENCY FUNDS

<u>FUNDS</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
State Sales Tax Fund	\$ 9,399	\$ 146,735	\$ 146,134	\$ 10,000
Utility Deposit Fund	<u>39,602</u>	<u>24,775</u>	<u>22,094</u>	<u>42,283</u>
Total Agency Funds	<u>\$ 49,001</u>	<u>\$ 171,510</u>	<u>\$ 168,228</u>	<u>\$ 52,283</u>